

**Amendments to the Claims:**

This listing of claims replaces all prior versions and listings of claims in the application:

**Listing of Claims:**

1. (currently amended) An imaging component comprising a vertically aligned nematic liquid crystal cell, a polarizer disposed on each side of the vertically aligned liquid crystal cell, the polarizers having polarization axes orthogonally crossed with respect to each other in a direction normal to the cell surface, and

a compensation film disposed between the liquid crystal cell and a polarizer that comprises a first positive birefringent material disposed on a base film that has negative optical anisotropy with an axis along the normal of the substrate and a second positive birefringent material disposed on the said first positive birefringent material, the first and second positive birefringent materials each oriented with their optic axis tilted in planes perpendicular to the liquid crystal cell surface and wherein the two planes are perpendicular to each other.

2-5 canceled

6. (previously presented) A component according to claim 1 wherein two positive birefringent material layers have different thickness.

7. (previously presented) A component according to claim 1 wherein the tilt in the optic axis of at least one of positive birefringent material layers is uniform.

8. (previously presented) A component according to claim 1 wherein the tilt in the optic axis of at least one of positive birefringent material layer varies.

9. (previously presented) A component according to claim 1 comprising an alignment layer between the first positive birefringent layer and the base film.

10. (canceled)

11. (previously presented) A component according to claim 9 wherein there is a compensation film disposed on each side of the liquid crystal cell between the cell and each of the polarizers.

12. (original) A component according to claim 9 comprising two compensation films disposed between the said vertically aligned liquid crystal cell and one of said polarizers.

13. (original) A component according to claim 1 wherein the tilt in the optic axis of the compensation film is uniform.

14. (original) A component according to claim 1 wherein the tilt in the optic axis of the compensation film varies.

15. (currently amended) An imaging component comprising a vertically aligned liquid crystal cell disposed between a polarizer and a reflective plate, and the compensation film is disposed between the vertically aligned liquid crystal cell and the polarizer, wherein the compensation film comprises a first positive birefringent material disposed on a base film that has negative optical anisotropy with an axis along the normal of the substrate, and a second positive birefringent material disposed on the said first positive birefringent material, the positive birefringent materials each oriented with their optic axis tilted in planes perpendicular to the liquid crystal cell surface and wherein the two planes are perpendicular to each other.

16. (previously presented) The component according to claim 15 wherein the tilt in the optic axis thereof is uniform.

17. (previously presented) The component according to claim 15 wherein wherein the tilt in the optic axis thereof varies.

18. (original) The component according to claim 15 wherein there are two positive birefringent material layers disposed on a base film and wherein the tilt in the optic axis in at least one of the said layers thereof is uniform.

19. (original) The component according to claim 15 wherein there are two positive birefringent material layers disposed on a base film and wherein the tilt in the optic axis in at least one of the said layers thereof varies.

20. (original) An electronic imaging device containing the component of claim 1.

21. (original) A method of forming a component of claim 1 wherein the orientation of the compensation film is accomplished using photo-alignment.

22. (original) A method of forming a component of claim 1 wherein the orientation of the compensation film is accomplished using mechanical rubbing.

23. (original) A method of forming a component of claim 1 wherein the orientation of the compensation film is accomplished using shear forces.

24. (original) A method of forming a component of claim 1 wherein the orientation of the compensation film is accomplished using electric or magnetic field effects.